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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX, EXCISE AND NARCOTICS  
ITANAGAR

## Notification No. 16/2023-State Tax (Rate)

The 19th October, 2023

No. T-E-18012/6/2022.—In exercise of the powers conferred by sub-section (5) of Section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics, No. 17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 178, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide number GST/24/2017 dated the 28th June, 2017, namely:-

In the said notification,

- (i) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii) after clause(i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii) in the Explanation, after item (c), the following item shall be inserted, namely,-

“(d) “Company” has the same meaning as assigned to it in clause (20) of Section 2 of the Companies Act, 2013(18 of 2013).”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

Dr. Sharat Chauhan, IAS  
Principal Secretary (Finance),  
Government of Arunachal Pradesh,  
Itanagar.

**Note:-** The principal notification No. 17/2017 -State Tax (Rate), dated the 28th June, 2017 was published in the Gazette of Arunachal Pradesh, Extraordinary No. 178, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide number GST/24/2017 dated the 28th June, 2017 and was last amended by notification No. 17/2021 -State Tax (Rate), No. 269, Vol. XXVIII, Naharlagun, Monday, December 7, 2021 dated the 18th November, 2021 vide number GST/24/2017/Vol-I dated the 18th November, 2021.